



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

**24 Lake 0601 Arlee Public Schools**

**0474 Arlee Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,937,585.32	2,937,585.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	116,794.14	116,794.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	82,054.26	70,684.26	0.00	11,370.00	0.00	0.00
222X Educational Media Services	68,896.83	68,896.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,432.30	91,432.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	163,102.67	163,102.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,018.35	0.00	90,875.82	4,142.53	0.00	0.00
26XX Operation and Maintenance of Plant Services	413,344.71	413,344.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	229,986.17	148,573.28	0.00	81,412.89	0.00	0.00
31XX Food Services	232,041.84	232,041.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	205.06	205.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,497.25	28,497.25	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	34,130.37	0.00	0.00	0.00	34,130.37	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,024.41	0.00	0.00	9,024.41	0.00	0.00
<b>Totals</b>	4,502,113.68	4,271,157.66	90,875.82	105,949.83	34,130.37	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,502,113.68					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**24 Lake 0601 Arlee Public Schools**

**0475 Arlee H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,131,733.06	1,086,103.22	0.00	45,629.84	0.00	0.00
21XX Support Services - Students	43,674.27	43,674.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,463.08	16,769.09	0.00	2,693.99	0.00	0.00
222X Educational Media Services	61,484.19	61,484.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,806.12	62,806.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	108,077.09	108,077.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,200.85	0.00	46,450.48	1,750.37	0.00	0.00
26XX Operation and Maintenance of Plant Services	178,402.60	178,402.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,689.83	66,798.59	0.00	34,891.24	0.00	0.00
34XX Extracurricular - Activities	6,221.42	6,221.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	104,365.96	104,016.95	0.00	349.01	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	28,500.04	0.00	0.00	0.00	28,500.04	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,996.18	0.00	0.00	3,996.18	0.00	0.00
9999 Undistributed	77.15	77.15	0.00	0.00	0.00	0.00
<b>Totals</b>	1,898,691.84	1,734,430.69	46,450.48	89,310.63	28,500.04	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,898,691.84					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0474 Arlee Elem		Indirect/Direct	90,875.82 / 4,271,157.66	2.13%		
LE 0475 Arlee H S		Indirect/Direct	46,450.48 / 1,734,430.69	2.68%		

  

Line B Preliminary Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0474 Arlee Elem	0.0312	0.0277	0.0264	0.0261	2.13%
		0475 Arlee H S	0.0312	0.0277	0.0264	0.0261	2.68%

  

Line C Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0474 Arlee Elem	0.0312	0.0277	0.0000	0.0000	
		0475 Arlee H S	0.0312	0.0277	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0474 Arlee Elem	0.0312	0.0277	0.0264	0.0261	
		0475 Arlee H S	0.0312	0.0277	0.0264	0.0261	

  

Line E Five Year Average with 5% Discount		LE	2017	LE Reclaasified Rate
		0474 Arlee Elem	2.52%	
		0475 Arlee H S	2.63%	

  

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0601 Arlee Public Schools		2.58%	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**24 Lake 0603 Polson Public Schools**

**0477 Polson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	8,599,896.94	8,587,692.16	0.00	12,204.78	0.00	0.00
21XX Support Services - Students	378,652.05	378,652.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	81,810.86	81,810.86	0.00	0.00	0.00	0.00
222X Educational Media Services	294,360.42	294,360.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	244,767.59	244,767.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	714,035.12	714,035.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	124,947.65	48,948.45	75,999.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	882,646.12	874,146.12	0.00	8,500.00	0.00	0.00
27XX Student Transportation Services	815,451.08	687,127.71	0.00	128,323.37	0.00	0.00
31XX Food Services	69,743.90	69,743.90	0.00	0.00	0.00	0.00
33XX Community Services	1,338.98	1,338.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,983.07	7,983.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,910.96	95,910.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	60,117.94	0.00	0.00	60,117.94	0.00	0.00
<b>Totals</b>	12,371,662.68	12,086,517.39	75,999.20	209,146.09	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	12,371,662.68					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**24 Lake 0603 Polson Public Schools**

**0478 Polson H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,204,724.52	3,204,724.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	72,971.62	72,971.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	40,083.20	40,083.20	0.00	0.00	0.00	0.00
222X Educational Media Services	145,625.41	145,625.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,806.05	111,806.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	407,206.61	407,206.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,444.68	34,969.86	45,474.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	408,568.57	408,568.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	382,644.96	282,845.46	0.00	99,799.50	0.00	0.00
31XX Food Services	750,927.88	750,927.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	61,266.11	61,266.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	249,190.77	249,190.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,364.19	0.00	0.00	20,364.19	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	83,436.40	0.00	0.00	0.00	83,436.40	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	117,025.54	0.00	0.00	117,025.54	0.00	0.00
<b>Totals</b>	6,136,286.51	5,770,186.06	45,474.82	237,189.23	83,436.40	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	6,136,286.51					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0477 Polson Elem	Indirect/Direct	75,999.20 / 12,086,517.39	0.63%		
	LE 0478 Polson H S	Indirect/Direct	45,474.82 / 5,770,186.06	0.79%		

  

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0477 Polson Elem	0.0262	0.0307	0.0319	0.0311	0.63%
	0478 Polson H S	0.0262	0.0307	0.0319	0.0311	0.79%

  

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0477 Polson Elem	0.0324	0.0372	0.0380	0.0000	
	0478 Polson H S	0.0324	0.0372	0.0380	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0477 Polson Elem	0.0324	0.0372	0.0380	0.0311	
	0478 Polson H S	0.0324	0.0372	0.0380	0.0311	

  

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0477 Polson Elem	2.76%	
	0478 Polson H S	2.79%	

  

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0603 Polson Public Schools	<b>2.78%</b>	

Your Preliminary Rate by School System (SS) is:

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

24 Lake 0605 St Ignatius K-12 Schools

#### 0481 St Ignatius K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,725,641.88	3,725,641.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,900.81	40,900.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	37,261.16	37,261.16	0.00	0.00	0.00	0.00
222X Educational Media Services	107,604.89	107,604.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	202,983.38	202,983.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	398,527.23	398,527.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	227,097.56	0.00	227,097.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	532,550.93	529,640.93	0.00	2,910.00	0.00	0.00
27XX Student Transportation Services	393,952.98	393,952.98	0.00	0.00	0.00	0.00
31XX Food Services	300,601.57	300,601.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,002.84	6,002.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	165,030.12	165,030.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	325,123.43	0.00	0.00	325,123.43	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	119,061.34	3,804.00	0.00	115,257.34	0.00	0.00
<b>Totals</b>	6,582,340.12	5,911,951.79	227,097.56	443,290.77	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	6,582,340.12					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0481 St Ignatius K-12 Schools</b>	Indirect/Direct	227,097.56 / 5,911,951.79		3.84%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0481 St Ignatius K-12 Schools	0.0451	0.0477	0.0496	0.0455	3.84%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0481 St Ignatius K-12 Schools	0.0451	0.0000	0.0000	0.0455	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0481 St Ignatius K-12 Schools	0.0451	0.0477	0.0496	0.0455	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0481 St Ignatius K-12 Schools				4.30%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0605 St Ignatius K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>4.30%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

24 Lake 0607 Valley View Elementary

### 0483 Valley View Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	176,912.15	176,912.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,335.02	3,335.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,530.39	4,530.39	0.00	0.00	0.00	0.00
222X Educational Media Services	5,767.31	5,767.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	696.11	696.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,679.40	2,679.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,944.61	0.00	35,944.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,289.50	40,289.50	0.00	0.00	0.00	0.00
31XX Food Services	10,099.55	10,099.55	0.00	0.00	0.00	0.00
9999 Undistributed	1,096.00	1,096.00	0.00	0.00	0.00	0.00
<b>Totals</b>	281,350.04	245,405.43	35,944.61	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	281,350.04					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A			<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0483 Valley View Elem	Indirect/Direct	35,944.61 / 245,405.43	14.65%	

  

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0483 Valley View Elem	0.1231	0.1232	0.1282	0.1377	14.65%

  

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0483 Valley View Elem	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0483 Valley View Elem	0.1231	0.1232	0.1282	0.1377	

  

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0483 Valley View Elem			12.52%	

  

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0607 Valley View Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	12.52%	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**24 Lake 0610 Swan Lake-Salmon Elem**

#### 0486 Swan Lake-Salmon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	58,883.30	58,405.62	0.00	477.68	0.00	0.00
25XX Support Services - Business	11,955.67	0.00	11,955.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,900.33	19,900.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	549.08	549.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	66.99	0.00	0.00	66.99	0.00	0.00
<b>Totals</b>	91,355.37	78,855.03	11,955.67	544.67	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	91,355.37					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0486 Swan Lake-Salmon Elem</b>	Indirect/Direct	11,955.67 / 78,855.03	<u>2017 Calculated Rate</u>	15.16%	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0486 Swan Lake-Salmon Elem	0.1693	0.1654	0.1608	0.1602	15.16%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0486 Swan Lake-Salmon Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0486 Swan Lake-Salmon Elem	0.1693	0.1654	0.1608	0.1602	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0486 Swan Lake-Salmon Elem				15.34%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>				<u>2017</u>	<u>SS Reclaasified Rate</u>
0610 Swan Lake-Salmon Elem				15.34%	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**24 Lake 1037 Ronan Public Schools**

#### 1199 Ronan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,282,970.63	6,282,970.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,213,588.89	1,213,588.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	45,756.05	45,756.05	0.00	0.00	0.00	0.00
222X Educational Media Services	340,125.33	340,125.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	245,145.76	245,145.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	866,547.49	866,547.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	139,647.73	7,011.24	132,636.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,224,661.88	1,178,282.96	0.00	46,378.92	0.00	0.00
27XX Student Transportation Services	587,330.32	453,738.97	0.00	133,591.35	0.00	0.00
31XX Food Services	10,166.81	10,166.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,014.18	10,014.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	76,761.25	76,761.25	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,900.00	0.00	0.00	38,900.00	0.00	0.00
9999 Undistributed	23,063.00	23,063.00	0.00	0.00	0.00	0.00
<b>Totals</b>	11,104,679.32	10,753,172.56	132,636.49	218,870.27	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXX	XXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	11,104,679.32					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**24 Lake 1037 Ronan Public Schools**

**1200 Ronan H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,617,551.66	1,617,551.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	121,000.20	121,000.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	45,704.89	45,704.89	0.00	0.00	0.00	0.00
222X Educational Media Services	124,907.65	124,907.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,373.10	97,373.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	457,212.88	457,212.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,153.28	1,507.00	66,646.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	459,217.76	446,120.12	0.00	13,097.64	0.00	0.00
27XX Student Transportation Services	186,326.37	141,795.92	0.00	44,530.45	0.00	0.00
31XX Food Services	870,969.83	870,969.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	56,570.84	56,570.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	216,994.71	216,994.71	0.00	0.00	0.00	0.00
<b>Totals</b>	4,321,983.17	4,197,708.80	66,646.28	57,628.09	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXX	XXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,321,983.17					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 1199 Ronan Elem	Indirect/Direct	132,636.49 / 10,753,172.56	1.23%		
	LE 1200 Ronan H S	Indirect/Direct	66,646.28 / 4,197,708.80	1.59%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1199 Ronan Elem	0.0459	0.0377	0.0377	0.0369	1.23%
	1200 Ronan H S	0.0459	0.0377	0.0377	0.0369	1.59%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1199 Ronan Elem	0.0459	0.0467	0.0441	0.0435	
	1200 Ronan H S	0.0459	0.0467	0.0441	0.0435	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1199 Ronan Elem	0.0459	0.0467	0.0441	0.0435	
	1200 Ronan H S	0.0459	0.0467	0.0441	0.0435	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	1199 Ronan Elem	3.66%	
	1200 Ronan H S	3.73%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
1037 Ronan Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>3.70%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**24 Lake 1042 Charlo Public Schools**

#### 1205 Charlo Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,563,156.45	1,553,331.45	0.00	9,825.00	0.00	0.00
21XX Support Services - Students	37,664.73	37,664.73	0.00	0.00	0.00	0.00
22XX Educational Media Services	35,540.20	35,540.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,489.52	59,489.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,109.36	53,109.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,269.07	1,738.40	83,530.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	217,583.25	217,583.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	132,816.33	85,759.42	0.00	47,056.91	0.00	0.00
31XX Food Services	127,603.97	127,603.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	132.40	132.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,407.48	35,407.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	42,419.73	0.00	0.00	42,419.73	0.00	0.00
<b>Totals</b>	2,390,192.49	2,207,360.18	83,530.67	99,301.64	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,390,192.49					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**24 Lake 1042 Charlo Public Schools**

**1206 Charlo H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	565,332.46	565,332.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	46,393.00	46,393.00	0.00	0.00	0.00	0.00
22XX Educational Media Services	35,533.70	35,533.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,072.28	58,072.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,192.24	67,192.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,844.18	1,738.36	51,105.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	90,243.11	90,243.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	133,242.49	86,185.58	0.00	47,056.91	0.00	0.00
34XX Extracurricular - Activities	14,107.72	14,107.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,637.55	66,637.55	0.00	0.00	0.00	0.00
<b>Totals</b>	1,129,598.73	1,031,436.00	51,105.82	47,056.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,129,598.73					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 1205 Charlo Elem	Indirect/Direct	83,530.67 / 2,207,360.18	3.78%		
	LE 1206 Charlo H S	Indirect/Direct	51,105.82 / 1,031,436.00	4.95%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1205 Charlo Elem	0.0446	0.0452	0.0472	0.0456	3.78%
	1206 Charlo H S	0.0446	0.0452	0.0472	0.0456	4.95%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1205 Charlo Elem	0.0000	0.0000	0.0000	0.0000	
	1206 Charlo H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1205 Charlo Elem	0.0446	0.0452	0.0472	0.0456	
	1206 Charlo H S	0.0446	0.0452	0.0472	0.0456	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	1205 Charlo Elem	4.19%	
	1206 Charlo H S	4.41%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
1042 Charlo Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>4.30%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

**24 Lake 1046 Upper West Shore Elem**

### 1211 Upper West Shore Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	284,375.56	284,375.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,874.80	17,874.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,660.68	1,660.68	0.00	0.00	0.00	0.00
222X Educational Media Services	67.59	67.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	299.76	299.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,323.82	0.00	41,323.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,757.79	45,757.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,917.78	4,917.78	0.00	0.00	0.00	0.00
31XX Food Services	1,350.74	1,350.74	0.00	0.00	0.00	0.00
33XX Community Services	16,881.11	16,881.11	0.00	0.00	0.00	0.00
<b>Totals</b>	414,509.63	373,185.81	41,323.82	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	414,509.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 1211 Upper West Shore Elem</b>	Indirect/Direct	41,323.82 / 373,185.81		11.07%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1211 Upper West Shore Elem	0.1421	0.1376	0.1232	0.1230	11.07%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1211 Upper West Shore Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1211 Upper West Shore Elem	0.1421	0.1376	0.1232	0.1230	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	1211 Upper West Shore Elem				12.10%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
1046 Upper West Shore Elem		<b>12.10%</b>	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.